

Internal Revenue Service
District Director

Department of the Treasury

P O BOX 2350 ROOM 5127 ATTN: E.O.
LOS ANGELES, CA 900532350

Date: FEB. 13, 1989

Employer Identification Number:
[REDACTED]

Case Number:
[REDACTED]

Contact Person:
[REDACTED]

Contact Telephone Number:
[REDACTED]

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

In a previous contact made with your organization, you were informed that it was our opinion that you did not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code. We have previously informed you of your rights of appeal in this matter and, if you were in agreement with our conclusions, we requested that you execute an agreement Form 6018.

You have indicated your agreement to our conclusion that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code by executing and returning the Consent to Proposed Adverse Action Form 6018.

Accordingly, you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code.

Very truly yours,

District Director

[REDACTED]

An organization exempt from the Federal income tax under section 528 of the Internal Revenue Code must file Form 1120H by the 15th day of the 3rd month after the end of the tax year.

Enclosure: Form 1120H and instruction

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply to: [REDACTED]

Case [REDACTED]

Date: NOV 04 1988

DEAR APPLICANT:

We are receipt of your application for tax exemption for the above named organization.

Enclosed you will find various materials that will help clarify the tax status of homeowner associations such as yours. Revenue Ruling 74-17 explains that condominium associations serve the interests of the individual owners and not the community, thereby precluding their exemption under section 501(c)(4) of the Internal Revenue Code.

Section 528, however, can be elected by these associations. Section 528 provides that the exempt function income (homeowner dues) of the association will not be taxed under certain circumstances. Associations that elect Section 528 do so by filing an annual return, Form 1128, with their respective Service Centers.

If you are in agreement, please sign and return the enclosed agreement Form 6018 within 21 days of this letter.

If you are not in agreement, please be advised that you may appeal an adverse determination.

Do not hesitate to call me if I can be of assistance in this matter.

Sincerely yours, [REDACTED]

Exempt Organization Specialist

encl.

Rev. Rul. 74-17

Pub. 892

Form 6018